

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended) A system for consolidating adjustments comprising:  
an accounting adjustment journal configured for receiving at least one accounting adjustment entry, wherein said accounting adjustment journal is separate from an accounting consolidation ledger;  
a proforma accounting consolidation processor configured for processing the accounting consolidation ledger and the at least one accounting adjustment entry to create at least one consolidated accounting adjustment entry that is responsive to the at least one accounting adjustment entry and the accounting consolidation ledger; and  
~~consolidating the at least one accounting adjustment entry with the accounting consolidation ledger into at least one consolidated accounting adjustment entry; and~~  
an accounting pending journal configured for storing the at least one consolidated accounting adjustment entry, wherein said accounting pending journal is separate from said accounting consolidation ledger and said accounting adjustment journal.
2. (Previously Presented) The system of claim 1 further comprising an inquiry module configured for displaying the at least one consolidated accounting adjustment entry.
3. (Previously Presented) The system of claim 1 further comprising an inquiry module configured for displaying at least one proforma accounting ledger balance.
4. (Previously Presented) The system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger.

5. (Previously Presented) The system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma inter-company eliminations module configured for performing inter-company eliminations on the at least one accounting adjustment entry.

6. (Previously Presented) The system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma NCI eliminations module configured for performing non-controlling interest eliminations on the at least one accounting adjustment entry.

7. (Previously Presented) The system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma equitization module configured for performing equitization on the at least one accounting adjustment entry.

8. (Previously Presented) A method for consolidating accounting adjustments comprising:  
receiving at least one accounting adjustment entry from an accounting adjustment journal;  
consolidating the at least one accounting adjustment entry to generate at least one consolidated accounting adjustment entry; and  
storing the at least one consolidated accounting adjustment entry in a pending accounting journal.

9. (Previously Presented) The method of claim 8 further comprising displaying the at least one consolidated accounting adjustment entry.

10. (Previously Presented) The method of claim 8 further comprising displaying at least one proforma accounting ledger balance.

11. (Previously Presented) The method of claim 8 further comprising posting the at least one consolidated accounting adjustment entry to an accounting consolidation.

12. (Previously Presented) The method of claim 8 wherein consolidating the at least one accounting adjustment entry further comprises consolidating inter-company eliminations.

13. (Previously Presented) The method of claim 8 wherein consolidating the at least one accounting adjustment entry further comprises consolidating non-controlling interest eliminations.

14. (Previously Presented) The method of claim 8 wherein consolidating the at least one accounting adjustment entry further comprises performing equitization on the at least one accounting adjustment entry.

15. (Previously Presented) A computer readable medium having embodied thereon a program, the program being executable by a machine to perform a method for consolidating accounting adjustments comprising:

receiving at least one accounting adjustment entry from an accounting adjustment journal;

consolidating the at least one accounting adjustment entry to generate at least one consolidated accounting adjustment entry; and

storing the at least one consolidated accounting adjustment entry in a accounting pending journal.

16. (Currently Amended) A method for applying adjustments to a consolidated accounting ledger comprising:

receiving at least one accounting adjustment entry;

consolidating the at least one accounting adjustment entry to generate at least one consolidated accounting adjustment entry; and

posting the at least one consolidated accounting adjustment entry to the consolidation accounting ledger.

wherein consolidating the at least one accounting adjustment entry further comprises consolidating inter-company eliminations.

17. (Previously Presented) The method of claim 16 further comprising storing the at least one consolidated accounting adjustment entry in a accounting pending journal prior to posting.

18. (Canceled)

19. (Previously Presented) The method of claim 16 wherein consolidating the at least one accounting adjustment entry further comprises consolidating non-controlling interest eliminations.

20. (Previously Presented) The method of claim 16 wherein consolidating the at least one accounting adjustment entry further comprises performing equitization on the at least one accounting adjustment entry.

21. (Previously Presented) A computer readable medium having embodied thereon a program, the program being executable by a machine to perform a method for applying accounting adjustments to a consolidated accounting ledger comprising:

receiving at least one accounting adjustment entry;

consolidating the at least one accounting adjustment entry to generate at least one consolidated accounting adjustment entry; and

posting the at least one consolidated accounting adjustment entry to the consolidation accounting ledger.